

Exhibit 8-1**LIST OF ITEMS TO CONSIDER FOR RECORDING ON THE YEAR-END ESTIMATES**

Items to Consider	Report on YE		Comments
	Increase	Decrease	
Regular Payroll	No	No	NFC will accrue these items.
Cash Awards	Yes	No	Estimate all cash awards approved the last 5 days of September.
Lump Sum Payroll	Yes	No	Estimate lump sum for all terminations during September.
Travel Vouchers	Yes	No	Report all travel vouchers not sent to NFC by COB September 26 th . Also report the estimated value of unvouchered travel.
Government Travel Requests (GTR's)	Yes	No	Report all GTR's issued during September if not on NFC's paid GTR listing for that month. Consider cancellations on GTR's.
Government Bills of Lading (GBL's)	Yes	No	Report all GBL's issued during September if not on NFC's paid GBL listing for that month.
Government Transportation System (GVTS)	Yes	No	Report the value of all tickets issued or to be issued for travel starting in September.
GSA Federal Standard Requisition (FEDSTRIP)	No	Yes	Requests should be communicated to MFSB by 2 p.m. (CDT), September 30 th .
GSA Customer Supply Center Purchases	Yes	No	Report all purchases made from September 15 th through the end of the fiscal year.
Credit Card Charges	Yes	No	Report all purchases made, but not reflected in PCMS, by September 30 th .
Purchase Orders: Types 40, 41, and 42	Yes	Yes	Report all orders, amendments, and cancellations not sent to NFC by COB September 26 th .

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Items to Consider	Report on YE		Comments
	Increase	Decrease	
AD-838 Type 43	Yes	Yes	Reduce amounts obligated to agree with the value of services to be received through September 30 th .
AD-838 Type 45	Yes	No	Report all AD-838B's, Invoice Receipt Certifications not sent to NFC by COB September 26 th .
Utility and Commercial Telephone	No	No	NFC will accrue these items.
Federal Telecommunications System (FTS)	No	No	NFC will accrue these items.
Gasoline Credit Card	No	No	NFC will accrue these items.
Motor Pool	No	No	NFC will accrue these items.
Printing	Yes	Yes	Report only orders and cancellations forwarded to the Department between September 22 nd and September 30 th . For orders submitted directly to GPO, report all orders not sent to NFC by COB September 26 th .
Security Clearance	Yes	Yes	Report orders and cancellations not submitted to OPM in time to reach NFC by October 1 st .
Training	Yes	Yes	Report all training documents not sent to MFSB by COB September 30 th .
Reimbursable Work Authorization (RWA)	Yes	Yes	Report all obligations not sent to NFC by COB September 30 th .

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Items to Consider	Report on YE		Comments
	Increase	Decrease	
Uniform Allowance	Yes	Yes	Report all documents not sent to NFC by COB September 30 th .
Imprest Funds	Yes	Yes	Report all documents not sent to NFC by COB September 30 th .
Fee Basis Payments	Yes	No	Report to MFSB by COB September 26 th .
Animal Indemnity	Yes	No	Report to MFSB by COB September 26 th .
Receivables – to be billed	Yes	No	Report all bills not sent to MFSB by September 26 th .
PCMS – to be reconciled	Yes	Yes	Report all unreconciled PCMS actions. Remember to show the decrease and increase side of the action.

EVERY YE DATA ENTERED MUST HAVE A REVERSAL PERIOD.

If you have any questions about entering YE estimates, please contact your program's headquarters financial staff or FMD.